

## SCHEDULE SQ — CONSOLIDATED SUPPLEMENTAL QUESTIONS

Throughout these instructions, **you** and **your** refers to the reporting savings association and its consolidated subsidiaries; **we** and **our** refers to the Office of Thrift Supervision. However, in this schedule, you should answer all questions except SQ310 based on your data alone, and not on your consolidated subsidiaries' data. SQ310 applies to both you and your consolidated subsidiaries.

Indicate whether an activity occurred during the period by placing an **X** in either the **Yes** or **No** column of each question. No question that can be answered with a **yes** or **no** should be left blank. Check **Yes** if there is any doubt as to whether an activity occurred during the quarter.

### **SQ100: Did the reporting association acquire any assets through merger with another depository institution?**

**Check Yes only if you merged during the quarter with another depository institution.** Do not include mergers with your holding company or nondepository affiliates or subsidiaries. If you merged with a non-OTS regulated depository institution, report the amount of deposits acquired on CF435.

### **SQ110: Did the reporting association include in this balance sheet for the first time assets and/or liabilities acquired as a result of a branch or other bulk deposit purchase?**

Check **Yes** for the purchase of a branch or the bulk purchase of assets or liabilities. If you purchased deposits, report the purchased amount on CF435. Do not include acquisition of real estate for a branch office where no bank operations were purchased.

**Has there been:****SQ130: A change in control of the association?**

Check **Yes** if there has been any change in the power, directly or indirectly, to direct your management or policies. Indicate **Yes** if there has been any change in the power to vote ten percent or more of any class of your voting securities. Refer to 12 CFR § 563.181 for definitions regarding change in control.

**SQ160: A merger accounted for under the purchase method?**

Check **Yes** if during the quarter you acquired another depository institution whose assets and liabilities are reported on your current TFR using the purchase method of accounting.

**Do not check Yes for:**

- A change in control in which push-down accounting was used.
- An acquisition of a subordinate organization.
- An acquisition of a branch.

**SQ170: If the reporting association restated its balance sheet for the first time this quarter as a result of applying pushdown accounting, enter the date of the reorganization. (MMDDYYYY)**

Report the date of your acquisition if you applied pushdown accounting this quarter. You should report this during the quarter that you first apply pushdown accounting, and you should also enter it in subsequent quarters if you make material adjustments. You should also report this date if you apply pushdown adjustments retroactively. For example, if the acquisition took place on December 10, 2001, but your balance sheet was restated in February 2002, enter 12102001 on the March 2002 TFR.

**SQ270: Reporting association's fiscal year-end (MM)**

Enter the month of your current fiscal year-end for annual financial statement purposes. In some cases this may not correspond to the tax year-end.

**SQ280: Code representing nature of work to be performed by independent public accountants for the current fiscal year**

Enter the code for the statement below that best describes the level of audit or other attestation work – such as review, compilation, or agreed-upon procedures – that an independent public accountant will have performed by the end of your current fiscal year. The current fiscal year is the 12-month period that includes the quarter that you are reporting.

- 07 You do not plan to have an audit or other attestation work by an independent public accountant.
- 08 You do not plan to have an audit. However, you do plan to have other attestation work performed and reported on by an independent public accountant.
- 09 You plan to have an audit of, and receive a report on, only the holding company's consolidated financial statements by an independent public accountant.

Use this code where plans are for an audit and report on:

- a. **Only** your holding company's consolidated financial statements.
  - b. **Not** your separate financial statements.
    1. Your holding company's consolidated financial statements include, by consolidation, your financial statements. Use code 10 for an audit and report on, your separate financial statements.
- 10 You plan to have an audit of, and receive a report on, your financial statements by an independent public accountant.
1. Use this code where plans are for an audit and report on:
    - a. **Only** your separate financial statements, or
    - b. **Both** your separate financial statements and your holding company's consolidated financial statements.
  2. Use code 09 for an audit of, and report on, only the holding company's consolidated financial statements.

**SQ300: Did the reporting association change its independent public accountant during the quarter?**

Check yes if you did one or both of the following:

- Gave notice to your prior independent public accountant terminating his engagement.
- Engaged a successor accountant.

**SQ310: Did the reporting association and its consolidated subsidiaries have any outstanding futures or options positions at quarter end?**

**SQ320: Does the reporting association have a Subchapter S election in effect for Federal income tax purpose for the current tax year?**

**SQ410: Has the reporting association been consolidated with its parent in another TFR? If so, enter the OTS docket number of the parent savings association.**

**SQ420: Has the reporting association been consolidated with its parent in a Commercial Bank Call Report? If so, enter the FDIC certificate number of your parent commercial bank.**